

CHAPTER 209. STATE ASSESSMENT AND EQUALIZATION

STATE BOARD OF EQUALIZATION

Act 44 of 1911

AN ACT to create a state board of equalization; to prescribe its powers and duties; to provide that said board shall be furnished with certain information by the several boards of supervisors and by the state tax commission; to provide for meeting the expense authorized by this act, and to repeal all acts or parts of acts contravening the provisions of this act.

History: 1911, Act 44, Imd. Eff. Apr. 5, 1911;—Am. 1957, Act 30, Imd. Eff. Apr. 26, 1957.

Popular name: State Board of Equalization Act

The People of the State of Michigan enact:

209.1 State board of equalization; creation; qualifications of appointees, term, vacancies.

Sec. 1. There is hereby created a state board of equalization to consist of the state tax commission and 4 members appointed by the governor, by and with the advice and consent of the senate. Five members constitute a quorum for all official business: Provided, however, That not more than 2 members of the said quorum shall be members of the state tax commission. One of the appointed members shall be a person having knowledge of rural property values and experience in the administration of property tax assessments in this state. One of the members shall be a person having experience in the valuation of urban property valuations and in the administration of property tax assessments in this state. One of the members shall have experience in the valuation of industrial and commercial property and in the administration of property tax assessments in this state. The other member shall be a person having knowledge of and experience in local government finance in this state. Within 60 days after the effective date of this 1962 amendatory act, the governor shall appoint the 4 members, 1 for a term of 4 years, 1 for a term of 3 years, 1 for a term of 2 years, and 1 for a term of 1 year. Their successors shall be appointed for terms of 4 years each. With the exception of the state tax commission, no appointed member of this board shall hold any other state office that has any power to appropriate or levy tax funds nor shall he have served as a member of the state tax commission for any period within 3 years prior to his appointment. Vacancies in the membership shall be filled in like manner for the unexpired term. The board shall exercise such powers and perform such duties as are herein prescribed.

History: 1911, Act 44, Imd. Eff. Apr. 5, 1911;—CL 1915, 160;—Am. 1919, Act 330, Imd. Eff. May 13, 1919;—CL 1929, 3696;—CL 1948, 209.1;—Am. 1957, Act 30, Imd. Eff. Apr. 26, 1957;—Am. 1962, Act 194, Eff. Mar. 28, 1963.

Transfer of powers: See § 16.186.

Popular name: State Board of Equalization Act

209.2 State board of equalization; annual meeting; purpose; conducting business at public meeting; notice of meeting.

Sec. 2. (1) The state board of equalization shall meet annually in the city of Lansing on the second Monday in May for the purpose of equalizing the assessments on all taxable property in this state, except that property assessed under laws enacted pursuant to sections 4 and 5 of article 10 of the state constitution of 1963.

(2) The business which the state board of equalization may perform shall be conducted at a public meeting of the board held in compliance with Act No. 267 of the Public Acts of 1976, being sections 15.261 to 15.275 of the Michigan Compiled Laws. Public notice of the time, date, and place of the meeting shall be given in the manner required by Act No. 267 of the Public Acts of 1976.

History: 1911, Act 44, Imd. Eff. Apr. 5, 1911;—CL 1915, 161;—Am. 1919, Act 330, Imd. Eff. May 13, 1919;—CL 1929, 3697;—CL 1948, 209.2;—Am. 1949, Act 287, Eff. Sept. 23, 1949;—Am. 1955, Act 18, Imd. Eff. Mar. 29, 1955;—Am. 1957, Act 30, Imd. Eff. Apr. 26, 1957;—Am. 1977, Act 160, Imd. Eff. Nov. 8, 1977.

Popular name: State Board of Equalization Act

209.3 State board of equalization; organization; chairperson; secretary; keeping and filing record of proceedings; oath; quorum; availability of certain writings to public.

Sec. 3. (1) The board shall organize by choosing a member as chairperson. The secretary of the state tax commission shall act as secretary and shall keep a record of all the proceedings of the board. The record, when certified by the chairperson and secretary, shall be filed in the office of the state treasurer within 5 days after adjournment of the board.

(2) The members constituting the board shall take and subscribe the constitutional oath of office. The oaths shall be filed and preserved with the proceedings of the board. Three members of the board shall constitute a quorum for the transaction of business.

(3) A writing prepared, owned, used, in the possession of, or retained by the state board of equalization in the performance of an official function shall be made available to the public in compliance with the freedom of information act, 1976 PA 442, MCL 15.231 to 15.246.

History: 1911, Act 44, Imd. Eff. Apr. 5, 1911;—CL 1915, 162;—CL 1929, 3698;—CL 1948, 209.3;—Am. 1957, Act 30, Imd. Eff. Apr. 26, 1957;—Am. 1977, Act 160, Imd. Eff. Nov. 8, 1977;—Am. 2002, Act 154, Imd. Eff. Apr. 8, 2002.

Popular name: State Board of Equalization Act

209.4 Tabular statement showing assessed and equalized valuations; preparation; copies; session; meeting of board; determination whether relative valuation between several counties equal and uniform; equalization; certification of equalized valuation; basis for apportionment; certified transcript of determination; determining level of state equalized valuation of class of property; order.

Sec. 4. (1) After the state board of equalization has been organized, it shall proceed to examine the tabular statements and data furnished by the county boards of commissioners and state tax commission. The state board of equalization shall then prepare and print a tabular statement showing, by county in an aggregate amount, and by county for personal property and each classification of real property, the total assessed valuation, the valuation as equalized by the county board of commissioners for the current year, the valuation as equalized at the last preceding session of the state board of equalization, and the valuation recommended by the state tax commission. The state board of equalization shall direct the secretary to forward a copy of the statement to the director of the tax or equalization department of each county in this state immediately. Except as provided in subsection (2), the state board of equalization may continue in session until the fourth Monday in May for the purpose of considering the reports from the assessing officers, county boards of commissioners, and the state tax commission. The state board of equalization shall meet in the city of Lansing on the fourth Monday in May to hear the representatives of the several counties as provided in this act. The state board of equalization shall determine whether the relative valuation between the several counties of the property within classifications used for equalization by the counties under section 34 of the general property tax act, 1893 PA 206, MCL 211.34, is equal and uniform, taking into consideration the location, soil, mineral wealth, improvements, productions, and facilities. The state board of equalization shall also determine whether the value of personal property in the several counties has been uniformly estimated and determined according to the best information that can be derived from this state or from any other source. After examination of the data and evidence furnished, if the valuation of the applicable classification of property in any county is determined to be at more or less than the true cash value of the property in that classification within the county, the state board of equalization shall equalize real and personal property in the same manner as required of county boards of commissioners under section 34 of the general property tax act, 1893 PA 206, MCL 211.34, by adding to or deducting from the applicable valuations in a county those amounts that will produce a sum that represents the proportion of true cash value established by the legislature. If equalization is required under this section according to classifications of real or personal property, or both, the state board of equalization shall retain property within the classifications established for purposes of the county equalization pursuant to section 34 of the general property tax act, 1893 PA 206, MCL 211.34. The valuation of the several counties as equalized shall be certified by the chairperson and secretary of the state board of equalization and filed in the office of the state treasurer and the state tax commission, and shall be the basis for apportionment of all state taxes until another equalization is made. The secretary of the state tax commission after the determination of the state board of equalization has been filed in his or her office, immediately shall send a certified transcript of the determination to the treasurer of each county, who shall cause the certified transcript to be placed on file in his or her office available for public inspection.

(2) Within 90 days after receiving the findings and determination of the tax tribunal pursuant to section 34(4) of the general property tax act, 1893 PA 206, MCL 211.34, the state tax commission acting as the state board of equalization shall determine whether the state equalized valuation of that class of property in the county was set at the level prescribed by law or should be revised to provide uniformity among the counties and shall enter an order consistent with the findings.

History: 1911, Act 44, Imd. Eff. Apr. 5, 1911;—CL 1915, 163;—Am. 1919, Act 330, Imd. Eff. May 13, 1919;—CL 1929, 3699;—CL 1948, 209.4;—Am. 1949, Act 287, Eff. Sept. 23, 1949;—Am. 1953, Act 24, Eff. Oct. 2, 1953;—Am. 1955, Act 18, Imd. Eff. Mar. 29, 1955;—Am. 1957, Act 30, Imd. Eff. Apr. 26, 1957;—Am. 1960, Act 106, Imd. Eff. Apr. 26, 1960;—Am. 1971, Act 28, Imd. Eff.

May 19, 1971;—Am. 1981, Act 52, Imd. Eff. May 19, 1981;—Am. 1986, Act 143, Imd. Eff. July 2, 1986;—Am. 2001, Act 36, Imd. Eff. June 29, 2001;—Am. 2002, Act 154, Imd. Eff. Apr. 8, 2002.

Compiler's note: Section 2 of Act 52 of 1981 provides: "This amendatory act shall take effect for assessments made for 1981 ad valorem property tax levies and for all levies thereafter."

Popular name: State Board of Equalization Act

209.4a Equalized valuation for 1992 to equal 1991 equalized valuation; adjustment.

Sec. 4a. Notwithstanding section 4, for 1992 the valuation as equalized for each separately equalized classification of property for each county that would otherwise have been determined under section 4 shall equal the 1991 valuation as equalized except as adjusted to reflect the changes to valuation as equalized allowed under section 10 of the general property tax act, Act No. 206 of the Public Acts of 1893, being section 211.10 of the Michigan Compiled Laws.

History: Add. 1992, Act 32, Imd. Eff. Apr. 17, 1992.

Popular name: State Board of Equalization Act

209.5 County boards of commissioners; equalization of assessment rolls; duties of assessing officers and clerks of county boards of commissioners; transmitting tabular statement to state tax commission and state board of equalization; property to be excluded from statement.

Sec. 5. (1) At the regular meeting of the boards of commissioners of the several counties held on the Tuesday following the second Monday in April each year, the boards of commissioners shall equalize the assessment rolls in the manner provided by law. The equalization shall be completed before the first Monday in May.

(2) Before these meetings each assessing officer shall add up the columns of his or her assessment roll, enumerating the number of acres of land and the value of the real and personal property assessed, to show the aggregate of each. The director of the tax or equalization department of each county shall prepare a tabular statement from the aggregates of the several rolls of the number of acres of land and the value of the personal property and each classification of real property in each township and city as assessed, and also the aggregate valuation of the personal property and each classification of real property appearing on each roll as equalized by the county board of commissioners pursuant to section 34 of the general property tax act, 1893 PA 206, MCL 211.34. The director of the tax or equalization department shall make a certified copy of the tabular statement, signed by the chairperson and clerk of the county board of commissioners and the director of the tax or equalization department, and shall transmit the statement to the secretary of the state tax commission on or before the first Monday in May, who shall present the statement to the state board of equalization immediately following its organization. The statement and copy of the statement shall not embrace any property assessed under laws enacted pursuant to section 5 of article 9 of the state constitution of 1963, or on which specific taxes are imposed, or for which alternative means of taxation in lieu of general ad valorem taxation are provided by law.

History: 1911, Act 44, Imd. Eff. Apr. 5, 1911;—CL 1915, 164;—Am. 1921, Act 8, Imd. Eff. Mar. 18, 1921;—CL 1929, 3700;—CL 1948, 209.5;—Am. 1949, Act 287, Eff. Sept. 23, 1949;—Am. 1957, Act 30, Imd. Eff. Apr. 26, 1957;—Am. 1964, Act 138, Eff. Aug. 28, 1964;—Am. 1981, Act 52, Imd. Eff. May 19, 1981;—Am. 2001, Act 36, Imd. Eff. June 29, 2001.

Compiler's note: Section 2 of Act 52 of 1981 provides: "This amendatory act shall take effect for assessments made for 1981 ad valorem property tax levies and for all levies thereafter."

Popular name: State Board of Equalization Act

209.6 State tax commission; statement to state board of equalization.

Sec. 6. It shall be the duty of the state tax commission to submit to the state board of equalization a statement showing the actual cash value of taxable real and personal property in each county in the state as ascertained and determined by its most recent examination of property values. The commission shall furnish such other information relative to property conditions and values as the state board of equalization may require, and shall assist in every possible way to bring about fair, equal and uniform valuations between the several counties in the state.

History: 1911, Act 44, Imd. Eff. Apr. 5, 1911;—CL 1915, 165;—CL 1929, 3701;—CL 1948, 209.6;—Am. 1957, Act 30, Imd. Eff. Apr. 26, 1957.

Popular name: State Board of Equalization Act

209.7 State board of equalization; county representation.

Sec. 7. Any county may be represented before said board of equalization by such person or persons as shall be appointed for that purpose by the board of supervisors. The date and time of appearance of any such representative shall be fixed by the state board of equalization upon written request of each county desiring to be heard by its duly appointed representative.

History: 1911, Act 44, Imd. Eff. Apr. 5, 1911;—CL 1915, 166;—CL 1929, 3702;—CL 1948, 209.7;—Am. 1957, Act 30, Imd. Eff. Apr. 26, 1957.

Popular name: State Board of Equalization Act

209.8 State board of equalization; compensation and expenses of appointed members and assistants; copies of proceedings.

Sec. 8. Each appointed member of the board shall be entitled to \$25.00 per day for each day of actual attendance at meetings of the board, and to his actual and necessary traveling and other expenses incurred in the performance of his official duties. The board may appoint such employees and assistants as shall be necessary for the proper exercise of the powers hereby granted. The compensation and expenses of the appointed members and assistants and employees shall be paid from appropriations made therefor by the legislature. The board shall determine the number of bound copies of the proceedings of the board as it deems necessary for the use of the state, the costs of which shall be paid from appropriations made therefor by the legislature.

History: 1911, Act 44, Imd. Eff. Apr. 5, 1911;—CL 1915, 167;—CL 1929, 3703;—CL 1948, 209.8;—Am. 1957, Act 30, Imd. Eff. Apr. 26, 1957.

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209.9 Repealed. 1957, Act 30, Imd. Eff. Apr. 26, 1957.

Compiler's note: The repealed section made an appropriation from the general fund for publication of assessment board proceedings and required a tax sufficient to reimburse the general fund.

Popular name: State Board of Equalization Act

EXECUTIVE REORGANIZATION ORDER
E.R.O. No. 2006-6

209.91 Transfer of duties and responsibilities of state board of assessors under certain acts to state tax commission; abolishment of state board of assessors.

WHEREAS, Section 1 of Article V of the Michigan Constitution of 1963 vests the executive power of the State of Michigan in the Governor;

WHEREAS, Section 2 of Article V of the Michigan Constitution of 1963 empowers the Governor to make changes in the organization of the executive branch of state government or in the assignment of functions among its units that the Governor considers necessary for efficient administration;

WHEREAS, the functions of the State Board of Assessors can be performed more efficiently if transferred to the State Tax Commission;

WHEREAS, there is a continuing need to reorganize functions amongst state departments to ensure efficient administration and effectiveness of government;

NOW, THEREFORE, I, Jennifer M. Granholm, Governor of the State of Michigan, by virtue of the power and authority vested in the Governor by the Michigan Constitution of 1963 and Michigan law order:

I. DEFINITIONS

As used in this Order:

A. "Department of Treasury" means the principal department of state government created under Section 75 of the Executive Organization Act of 1965, 1965 PA 380, MCL 16.175.

B. "State Board of Assessors" means the board provided for under Section 1 of 1905 PA 282, MCL 207.1 to 207.21, and transferred to the State Tax Commission under Section 85 of the Executive Organization Act of 1965, 1965 PA 380, MCL 16.185.

C. "State Tax Commission" means the commission created under Section 1 of 1927 PA 360, MCL 209.101 and transferred to the Department of Treasury under Section 84 of the Executive Organization Act of 1965, 1965 PA 380, MCL 16.184.

D. "State Budget Director" means the Director of the State Budget Office created under Section 321 of The Management and Budget Act, 1984 PA 431, MCL 18.1321.

II. TRANSFER OF AUTHORITY

A. All of the authority, powers, duties, functions, and responsibilities of the State Board of Assessors under any of the following are transferred from the State Board of Assessors to the State Tax Commission:

1. 1905 PA 282, MCL 207.1 to 207.21.

2. Section 21 of the Enterprise Zone Act, 1985 PA 224, MCL 125.2121.

3. Section 9 of the Neighborhood Enterprise Zone Act, 1992 PA 147, MCL 207.779.

B. The State Board of Assessors is abolished.

III. IMPLEMENTATION OF TRANSFERS

A. The State Treasurer shall provide executive direction and supervision for the implementation of all transfers of functions under this Order and shall make internal organizational changes as necessary to complete the transfers under this Order.

B. The functions transferred under this Order shall be administered by the State Tax Commission and the Department of Treasury in such ways as to promote efficient administration.

C. All rule-making, licensing, and registration functions related to the functions of the State Board of Assessors transferred under this Order, including, but not limited to, the prescription of rules, regulations, standards, and adjudications, under the Administrative Procedures Act of 1969, 1969 PA 306, MCL 24.201 to 24.328, are transferred to the State Tax Commission.

D. All records, property, and unexpended balances of appropriations, allocations, and other funds used, held, employed, available, or to be made available to the Department of Treasury or the State Board of Assessors for the activities, powers, duties, functions, and responsibilities transferred under this Order are transferred to the State Tax Commission.

E. The State Treasurer and the Chairperson of the State Tax Commission shall develop a memorandum of record identifying any pending settlements, issues of compliance with any applicable state or federal laws or regulations, or other obligations to be resolved by the State Board of Assessors or the Department of Treasury.

F. The State Budget Director shall determine and authorize the most efficient manner possible for handling financial transactions and records in the state's financial management system necessary for the implementation of this Order for Fiscal Year 2006-2007.

IV. MISCELLANEOUS

A. All rules, orders, contracts, and agreements relating to the functions transferred under this Order lawfully adopted prior to the effective date of this Order shall continue to be effective until revised, amended, repealed, or rescinded.

B. This Order shall not abate any suit, action, or other proceeding lawfully commenced by, against, or before any entity affected under this Order. Any suit, action, or other proceeding may be maintained by, against, or before the appropriate successor of any entity affected under this Order.

C. The invalidity of any portion of this Order shall not affect the validity of the remainder of the Order, which may be given effect without any invalid portion. Any portion of this Order found invalid by a court or other entity with proper jurisdiction shall be severable from the remaining portions of this Order.

History: 2006, E.R.O. No. 2006-6, Eff. Oct. 22, 2006.

STATE TAX COMMISSION
Act 360 of 1927

AN ACT to create a state tax commission, to prescribe its powers and duties, to provide for the transfer to said state tax commission of the powers now vested by law in the state tax department; to abolish said state tax department, and to repeal all acts and parts of acts contravening any of the provisions of this act.

History: 1927, Act 360, Eff. Sept. 5, 1927.

The People of the State of Michigan enact:

209.101 State tax commission created.

Sec. 1. There is hereby created a state tax commission which shall have and exercise such powers and perform such duties as are herein granted and enforced.

History: 1927, Act 360, Eff. Sept. 5, 1927;—CL 1929, 3710;—CL 1948, 209.101.

Transfer of powers: See § 16.184.

209.102 State tax commission; membership; terms, qualifications, and appointment of members; vacancies; compensation; assistants; removal; oath; order; applicability of requirement that 1 commissioner be certified assessor with highest certification level; filing and delivery of decision.

Sec. 2. (1) The state tax commission shall consist of 3 commissioners, not more than 2 of whom shall be members of the same political party to be appointed by the governor with the advice and consent of the senate. All of the commissioners shall have had at least 5 years' experience in government or the private sector, dealing with state or local tax matters. Not less than 1 of the commissioners shall be a certified assessor holding the highest level of certification granted by the state assessors board. At the expiration of the terms of office of the members of the commission, commissioners shall be appointed for terms of 6 years each. Appointments to fill vacancies shall be made for the remainder of the unexpired terms with the advice and consent of the senate. The governor shall designate 1 of the commissioners as chairperson of the commission. The state tax commission has the right to appoint a secretary. The chairperson shall receive an annual salary together with actual and necessary expenses incurred in the discharge of official duties. The chairperson shall maintain an office at the office of the commission in Lansing and devote full time to the carrying out of official duties. Each of the other 2 commissioners shall receive an annual salary together with actual and necessary expenses incurred in the discharge of official duties. Expenses of the chairperson and commissioners shall not exceed the limits established by standard travel regulations of the state in effect at the time of the expenditures. The commission may engage the services of assistants and employees as necessary to carry out the provisions of this act, or of any other law of the state affecting the powers and duties of the state tax commission. Those assistants and employees shall receive their actual traveling expenses in the discharge of their duties. All salaries and expenses authorized by this act shall be paid out of the state treasury in the same manner as the salaries and expenses of other state officers are paid. The governor may remove any member of the commission for habitual misconduct, misfeasance in office, habitual or willful neglect of duty, or when satisfied that the officer is incompetent to properly execute the duties of the office. Each member of the commission within 15 days after receiving notice of appointment, shall qualify by taking and subscribing the constitutional oath of office.

(2) In appeals to the state tax commission, the decisions of the commission shall be upon a form prescribed by the commission that shall state the facts constituting the commission's finding of true cash value, the proportion of true cash value at which assessments in the local assessing district are made, and which of the 3 commonly accepted valuation approaches were used in the determination of true cash value. The order shall be signed by the commissioners concurring in the decision. A commissioner may, in writing, dissent from any order so entered. If a party desires a written record of an appeal hearing, that party shall bear the expense of the transcript of the record.

(3) The requirement that not less than 1 of the commissioners shall be a certified assessor holding the highest level of certification granted by the state assessors board shall not apply until 1 of the appointed commissioners serving on March 23, 1994, other than an acting commissioner, is replaced or reappointed. All decisions shall be filed in the office of the state tax commission and shall be mailed or delivered to a party or the party's legal representative.

History: 1927, Act 360, Eff. Sept. 5, 1927;—CL 1929, 3711;—Am. 1945, Act 238, Eff. Sept. 6, 1945;—CL 1948, 209.102;—Am.

1953, Act 80, Imd. Eff. May 15, 1953;—Am. 1960, Act 147, Imd. Eff. May 9, 1960;—Am. 1965, Act 192, Imd. Eff. July 15, 1965;—Am. 1967, Act 304, Eff. Nov. 2, 1967;—Am. 1994, Act 105, Imd. Eff. Apr. 18, 1994.

209.103 State tax department abolished; transfer of powers, duties and records.

Sec. 3. The powers and duties now vested by law in the state tax department are hereby transferred to and vested in the state tax commission, and all records, files, books and papers of every nature pertaining to the functions of said state tax department shall be turned over to the state tax commission and shall be preserved as a part of the records and files of said commission. Upon the taking effect of this act, the state tax department shall be abolished and the powers and duties heretofore exercised and performed by said state tax department under authority of law shall hereafter be exercised and performed by the state tax commission. Whenever in any law of the state, reference is made to the state tax department whose powers and duties are thus transferred, such reference shall be deemed to be made to the state tax commission.

History: 1927, Act 360, Eff. Sept. 5, 1927;—CL 1929, 3712;—CL 1948, 209.103.

209.104 State tax commission, duties, meetings; public officers, duties, failure, penalty.

Sec. 4. The state tax commission shall have general supervision of the administration of the tax laws of the state, and shall render such assistance and give such advice and counsel to the assessing officers of the state as they may deem necessary and essential to the proper administration of the laws governing assessments and the levying of taxes in this state. Said state tax commission shall gather each year, complete information relative to the assessment of property properly classified, the levy of taxes thereon and of the appraised value of the several classes of property exempt from taxation under the laws of this state, and such other information as said state tax commission shall deem to be of public interest. This information shall be embodied in the regular report of the state tax commission. It shall be the duty of all assessing officers of the state and all other public officers, to promptly comply with requests made by said state tax commission for information provided for in this section, and to render all possible assistance in carrying out the provisions hereof. Any assessing officer or other public officer who shall refuse to comply with the requirements of this act or who shall persistently neglect to do so, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not less than 50 nor more than 300 dollars.

History: 1927, Act 360, Eff. Sept. 5, 1927;—CL 1929, 3713;—CL 1948, 209.104.

209.104a Preparation of assessment roll or equalization study by commission; reimbursement of state by local assessing unit or county; disposition of moneys.

Sec. 4a. (1) If the local assessing unit fails to prepare an assessment roll as required under this act, the commission shall proceed to prepare or cause to be prepared an assessment roll. The local assessing unit shall reimburse the state for the cost of preparing the assessment roll.

(2) If the county fails to prepare an equalization study as required under this act, the commission shall proceed to prepare or cause to be prepared an equalization study. The county shall reimburse the state for the cost of preparing the equalization study.

(3) Moneys received under this section shall be credited to a restricted revenue account and be used to pay expenses incurred by the state tax commission pursuant to this section.

History: Add. 1975, Act 277, Imd. Eff. Nov. 18, 1975.

209.105 Signature and seal on papers; inspection of records.

Sec. 5. All orders, certificates and subpoenas made or issued by the state tax commission shall be signed by the chairman, and the seal of the commission shall be affixed thereto.

All records of and appraisals made by the state tax commission shall be open to inspection at all reasonable times by any assessing officer in the state of Michigan.

History: 1927, Act 360, Eff. Sept. 5, 1927;—CL 1929, 3714;—Am. 1937, Act 157, Eff. Oct. 29, 1937;—CL 1948, 209.105.

209.107 Declaration of necessity.

Sec. 7. This act is declared to be necessary for the protection of the public health, peace and safety.

History: 1927, Act 360, Eff. Sept. 5, 1927;—CL 1929, 3716;—CL 1948, 209.107.

OATH OF PROPERTY EXAMINERS AND APPRAISERS
Act 133 of 1915

AN ACT to require examiners and appraisers of property employed by the board of state tax commissioners, to take and file the constitutional oath of office.

History: 1915, Act 133, Eff. Aug. 24, 1915.

The People of the State of Michigan enact:

209.121 Oath of examiners or appraisers; filing.

Sec. 1. Every person now or hereafter employed by the board of state tax commissioners, whose duties in whole or in part consist in the examination or appraisal of property subject to taxation in this state, shall, before entering upon such duties, take the constitutional oath of office, the same to be filed in the office of said board.

History: 1915, Act 133, Eff. Aug. 24, 1915;—CL 1915, 4159;—CL 1929, 3717;—CL 1948, 209.121.

Compiler's note: For abolition of board of state tax commissioners and transfer of its powers and duties to state tax department, see § 209.152. For abolition of state tax department and transfer of its powers and duties to state tax commission, see § 209.103.

STATE TAX DEPARTMENT
Act 155 of 1925

AN ACT to create a state tax department; to prescribe its powers and duties and the administration thereof; to provide for the transfer to said department of the powers and duties now vested by law in the board of state tax commissioners; to abolish said board, the powers and duties of which are hereby transferred, and to repeal all acts and parts of acts contravening any of the provisions of this act.

History: 1925, Act 155, Imd. Eff. May 1, 1925.

The People of the State of Michigan enact:

209.152 Board of state tax commissioners abolished; transfer of powers, duties and records.

Sec. 2. The powers and duties now vested by law in the board of state tax commissioners are hereby transferred to and vested in the state tax department, and all records, files, books and papers of every nature pertaining to the functions of said board shall be turned over to said state tax department and shall be preserved as a part of the records and files of said department. Upon the taking effect of this act, the board of state tax commissioners shall be abolished, and the powers and duties heretofore exercised and performed by said board, under authority of law, shall hereafter be exercised and performed by the state tax department. Whenever, in any law of the state, reference is made to the board of state tax commissioners, whose powers and duties are thus transferred, such reference shall be deemed to be made to the state tax department.

History: 1925, Act 155, Imd. Eff. May 1, 1925;—CL 1929, 3706;—CL 1948, 209.152.

209.153 Tax department; general supervision, duty to collect information; duty of assessing officers; penalty.

Sec. 3. The state tax department shall have general supervision of the administration of the tax laws of the state and shall render such assistance, and give such advice and counsel, to the assessing officers of the state as they may deem necessary and essential to an efficient administration of the laws governing assessments and the levying of taxes in this state. Said state tax department shall gather each year complete information relative to the assessment of property, properly classified, the levy of taxes thereon, and of the appraised value of the several classes of property exempt from taxation under the laws of the state, and such other information as said state tax department may deem to be of public interest. This information, arranged in proper form, shall be embodied in the regular report of the state tax department. It shall be the duty of all assessing officers of the state and all other public officers to promptly comply with requests made by said department for information provided for in this section and to render all possible assistance in the carrying out of the provisions hereof. Any assessing officer or other public officer who shall refuse to comply with the requirements of this section, or who shall persistently neglect to do so, shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than 50 dollars nor more than 300 dollars.

History: 1925, Act 155, Imd. Eff. May 1, 1925;—CL 1929, 3707;—CL 1948, 209.153.

209.154 Signature and seal on papers.

Sec. 4. All orders, certificates, and subpoenas made or issued by the state tax department shall be signed by the chairman and the seal of the department shall be affixed.

History: 1925, Act 155, Imd. Eff. May 1, 1925;—CL 1929, 3708;—CL 1948, 209.154.